



**U.S. Department of the Interior
Office of Inspector General**

AUDIT REPORT

**SPECIAL USE FEES,
NATIONAL PARK SERVICE**

**REPORT NO. 96-I-49
OCTOBER 1995**



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL
Washington, D.C. 20240

OCT 23 1995

MEMORANDUM

TO: **The Secretary**
Wilma A. Lewis

FROM: **Wilma A. Lewis**
Inspector General

SUBJECT SUMMARY: Final Audit Report for Your Information - "Special Use Fees, National Park Service" (No. 96-I-49)

Attached for your information is a copy of the subject final audit report.

The National Park Service did not implement its authority to collect and retain fees for special park uses in a consistent manner. As a result, there were differences among the parks regarding: (1) the types of activities that were subject to a fee; (2) the bases for determining the amount of the fee; and (3) the use of fee revenues. In addition, we identified deficiencies in the controls for collecting and/or accounting for fee revenues at 4 of the 13 parks we reviewed and found that 11 of the parks carried over revenues totaling \$331,864 into fiscal year 1995. According to its records, the Park Service carried over special use funds totaling \$514,456 from all parks into fiscal year 1995. The Park Service agreed to expedite the revision to NPS-53, "Special Park Uses," to address the changes created by the Appropriations Acts of 1991, 1992, 1993, and 1994.

If you have any questions concerning this matter, please contact me at (202) 208-5745.

Attachment



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL
Headquarters Audits
1550 Wilson Boulevard
Suite 401
Arlington, VA 22209

OCT 27 1995

Memorandum

To: Assistant Secretary for Fish and Wildlife and Parks

From: Judy Harrison *Judy Harrison*
Acting Assistant Inspector General for Audits

Subject: Final Audit Report on Special Use Fees, National Park Service (No. 96-I-49)

This report presents the results of our audit of special use fees in the National Park Service. The objective of the audit was to determine whether the Park Service established, collected, and expended special use fees in a consistent manner and in accordance with applicable laws, regulations, and guidance. This audit was initiated at the request of the Chairman of the U.S. House of Representatives Subcommittee on National Parks, Forests and Lands.

We concluded that the Park Service did not implement its authority to collect and retain fees for special park uses in a consistent manner. This occurred because the Park Service has not completed its efforts to revise the existing guidance (NPS-53, "Special Park Uses") to address the changes created by the Appropriations Acts of 1991, 1992, 1993, and 1994. As a result, there were inconsistencies among the parks regarding: (1) the types of activities that were subject to a fee; (2) the bases for determining the amount of the fee; and (3) the use of fee revenues. In addition, we identified deficiencies in the controls for collecting and/or accounting for fee revenues at 4 of the 13 parks we reviewed and found that 11 of the parks carried over revenues totaling \$331,864 into fiscal year 1995, although the authority to carry over funds was not specifically addressed in the Act. According to Accounting Operations Division records, the Park Service carried over special use funds totaling \$514,456 from all parks into fiscal year 1995. We recommended that the Director, National Park Service, expedite the revision of NPS-53 to address these issues. In that regard, we are available to consult with the Park Service on the revisions to NPS-53.

Based on the Park Service's September 28, 1995, response (see Appendix 5) to the draft report, we consider the recommendation resolved but not implemented. Accordingly, the unimplemented recommendation will be referred to the Assistant Secretary for Policy, Management and Budget for tracking of implementation, and no further response to the Office of Inspector General is required (see Appendix 6).

The Park Service also provided additional comments on the draft report, which were incorporated into the report as appropriate.

The legislation, as amended, creating the Office of Inspector General requires semiannual reporting to the Congress on all audit reports issued, actions taken to implement audit recommendations, and identification of each significant recommendation on which corrective action has not been taken.

We appreciate the assistance of officials from the National Park Service in the conduct of our audit.

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INTRODUCTION

BACKGROUND

The National Park Service guidelines (NPS-53, “Special Park Uses”), which were issued in 1986 and were being revised as of July 1995, define special park use as “any activity which is proposed for, or exists within, a National Park System area which requires some type of written permission from a National Park Service official.” However, according to NPS-53, permits and fees are not always mandatory for such activities. For example, one park unit may consider an athletic event a special use that requires a special use permit and a fee, whereas another park unit may consider the same type of event a normal activity that requires a written activity permit but does not require a special use permit or a fee. In March 1995, the Park Service’s Nationwide Special Use Coordinator, appointed in September 1994, conducted an informal survey of the Park Service’s individual park units to identify special use activities and related fees. Of the 367 individual park units, 242 park units responded that they had issued 146,832 special use permits during calendar year 1994, which covered 92 special use activities. The most common special use activities included backcountry camping, athletic events, picnics, fishing, biking, weddings, agriculture, residential leasebacks,¹ canoeing, rafting, and commercial filming.

The Park Service’s Appropriations Act of 1994, Public Law 103-138, gave the Park Service permanent authority to recover and retain all costs associated with special use activities. (The Park Service will address the Appropriations Act of 1994 in its revision to NPS-53). The Appropriations Acts for fiscal years 1991, 1992, and 1993 had given only 1-year authority to recover and retain all costs associated with special use permits, and Appropriations Acts prior to fiscal year 1991 had given 1-year authority to recover and retain unbudgeted costs.² The Park Service’s Accounting Operations Division reported that during fiscal year 1994, park units recorded \$3,787,347 in special use fees; spent or obligated \$3,272,891; and carried over \$514,456 for future use. Two special accounts were used to record income and expenses associated with special use activities: Program Work Element 456 for budgeted activities and Program Work Element 457 for unbudgeted activities.

¹A residential leaseback is a transaction involving the sale of property, with the purchased property then being leased to a private individual.

²Unbudgeted costs are the costs of unexpected activities (including any applicable overhead) associated with the extra services necessary to support the permittee, such as overtime pay, supplies, materials, and utility costs. Budgeted costs are the costs of planned activities (including any applicable overhead) associated with extra services necessary to support the permittee, such as regular salaries and fringe benefits.

OBJECTIVE AND SCOPE

The objective of the audit was to determine whether the Park Service established, collected, accounted for, and expended special use fees in a consistent manner and in accordance with applicable laws, regulations, and guidance. The audit was initiated in response to a February 13, 1995, request from the Chairman of the U.S. House of Representatives Subcommittee on National Parks, Forests and Lands to evaluate the Park Service's implementation of its authority under the fiscal year 1994 Appropriations Act to recover costs for special use activities. The Subcommittee specifically requested that we review how this authority was implemented at five parks (Grand Canyon National Park, Yellowstone National Park, Canyonlands National Park, Santa Monica Mountains National Recreation Area, and Yosemite National Park); the basis used at each park for establishing permit fee levels; how each park accounted for the revenues generated; and how the revenues were spent, including whether they were spent in support of the purposes for which they were collected. We expanded the scope of our review to include eight additional parks, which we selected based on the reported revenues for 1994. The 13 parks in our review reported a total of \$2,022,535 in special use fees for fiscal year 1994 (see Appendix 4). The revenues from these parks accounted for 53 percent of all special use permit revenues (\$3,787,347) reported by the Park Service's Accounting Operations Division for that fiscal year.

Our audit was made, as applicable, in accordance with the "Government Auditing Standards," issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that were considered necessary under the circumstances. Our audit was conducted from February through August 1995 and included a review of financial records and interviews with Park Service personnel at the Division of Ranger Activities in Washington, D. C.; the Accounting Operations Division in Reston, Virginia; the Office of the Special Use Coordinator at Colonial National Park in Yorktown, Virginia; and 13 national parks, seashores, recreation areas, and monuments (see Appendix 1). Our audit generally covered activities that occurred during fiscal year 1994.

As part of our review, we evaluated the Park Service's internal controls over the collection and expenditure of special use fees. We found internal control deficiencies in the areas of policy and guidance for determining activities subject to fees, establishing the fees, accounting for and collecting the fees, and using fee revenues. Our recommendation, if implemented, should improve the controls in these areas.

We also reviewed the Secretary's Annual Statement and Report to the President and the Congress for fiscal year 1994, as required by the Federal Managers' Financial Integrity Act of 1982, and determined that there were no reported weaknesses that were within the objective and scope of our audit.

PRIOR AUDIT COVERAGE

During the past 5 years, the Office of Inspector General has issued one audit report on selected special use fees. The March 1993 report "Recreation Fee Charges and Collections, National Park Service" (No. 93-I-793) stated that restrictions in the Land and Water Conservation Fund Act of 1965, Public Law 88-578, codified at 16 U.S.C. 4601-4, prevented the Park Service from collecting about \$8.8 million of user fees for certain types of camping, hunting, fishing, and boat launching activities. The report recommended that the Director, National Park Service, seek legislative relief from these restrictions. In its response to the report, the Park Service agreed to consider including, in future requests for legislative changes, authority to collect user fees for backcountry camping and boat launching from park boat ramps but not for hunting and fishing. During our current review, we found that the Park Service was collecting and retaining special use permit fees for the issuance of backcountry camping permits and related reservations and fishing permits under the authority of the Appropriations Act of 1994.

FINDING AND RECOMMENDATION

SPECIAL USE FEES

The National Park Service did not implement its authority to collect and retain fees for special use activities in a consistent manner. The Park Service's Appropriations Act of 1994 provided the Park Service with permanent authority "to recover and retain all costs of providing necessary services associated with special use permits, such reimbursement to be credited to the appropriation current at that time." However, the Park Service has not completed its efforts to revise the existing guidance to address the changes created by the Appropriations Acts of 1991, 1992, 1993, and 1994. As a result, there were inconsistencies among the parks regarding the types of activities on which special use fees were assessed; the methods used in establishing the fees; and the use of fee revenues. Thus, there was no assurance that the appropriate amount of fees was being collected. In addition, 4 of the 13 parks we reviewed had not established adequate controls to ensure proper accountability of fee revenues, and 11 of the parks carried over special use revenues totaling \$331,864 from fiscal year 1994 to fiscal year 1995.³

The 1986 Park Service guidelines, NPS-53, provide general guidance on issuing special use permits and establishing related fees. However, NPS-53 does not provide clear and specific guidance on the types of activities subject to special use fees; the method for establishing fees, including the types of costs that should be considered; and the types of activities on which the revenues can be spent. In addition, since NPS-53 is not current, it does not address the new authorities provided under the 1994 Appropriations Act. Specifically, it does not address the elimination of the restriction on issuing special use permits for hunting, fishing, and backcountry camping or the authority to retain and use fee revenues in the park. As a result, each park we reviewed used its own discretion in implementing the provisions of the Appropriations Act, which resulted in the deficiencies and inconsistencies identified in this report.

Determining Activities Subject to Fees

We found that the 13 parks reviewed had implemented changes in their special use activity procedures to incorporate the provisions provided under the Park Service's Appropriations Acts for 1991 and subsequent years to collect and retain fees. Five parks had instituted special use permit fees for their major activities; seven parks had converted existing fee activities to special use fee activities so that they could retain the revenues; and one park had used a combination of both methods (see Appendix 2). For example, prior to 1991, Yellowstone did not have the authority to collect fees for fishing activities, and Canyonlands did not have authority to collect

³The Office of the Solicitor is currently preparing a legal opinion that will address how revenues can be spent and whether they can be carried over from one fiscal year to another.

fees for the issuance of backcountry camping permits and related reservations. The collection of fees for these activities was prohibited by the Land and Water Conservation Fund Act of 1965. Both of these parks started collecting special use permit fees for the specified activities when the authority to do so was granted by the provisions of the Appropriations Acts for 1991 through 1994. Similarly, Assateague Island National Seashore had been collecting money from its off-road vehicle permits under prior existing authority. However, Assateague converted these permits to “special use” permits under the authority provided by the 1991 Appropriations Act in order to retain the funds to support its operations.

Overall, our review identified inconsistencies among the 13 parks in determining which activities were subject to special use fees (see Appendix 3). For example:

- Nine parks issued permits for weddings, but only 7 of the 9 parks charged a fee for the permits, which totaled \$6,878 in fiscal year 1994.
- Six parks issued permits for backcountry camping, but only Canyonlands collected fees for reservations and issuance of the permits, which totaled \$63,530 in fiscal year 1994.
- Six parks issued permits for group picnics, but only five of the six parks collected fees for the picnics, which totaled \$10,058 in fiscal year 1994.
- Gateway National Recreation Area issued 3,621 parking permits for fishing that allowed access to off-road and other areas where public access is normally restricted. It did not collect any fees for this special use. In similar circumstances, Assateague Island charged a \$40 annual fee for off-road access and collected \$209,440 in fiscal year 1994.

Establishing Fees

The parks were not consistent in the methods they used for establishing special use fees, and the fees were not always set at the appropriate level or supported by adequate cost data. General cost recovery guidance, such as that contained in Office of Management and Budget Circular A-25, “User Charges,” requires fees to be established based on cost or market data and provides for the recovery of both direct and indirect costs. However, NPS-53 does not provide park managers with sufficient guidance on when to use the cost or market approach in establishing the fees, the types of costs to include in the calculation of fees, or the documentation necessary to support the fee determination. The 13 parks we reviewed established rates as follows: 5 parks (Grand Canyon, Santa Monica Mountains, Yosemite, Statue of Liberty National Monument, and Zion National Park) used cost data; 3 parks (Assateague Island, Gateway, and Yellowstone) used comparability studies; 3 parks (Delaware Water Gap National Recreation Area, Lake Mead National Recreation Area, and Point Reyes National Seashore) used appraisals; and 2 parks (Canyonlands and Golden Gate National Recreation Area) used the “collective judgment and

experience” of their personnel to establish the fees (see Appendix 2). Examples of deficiencies and inconsistencies in the establishment of rates, which we believe were caused by insufficient guidance, are as follows:

- Grand Canyon, Santa Monica Mountains, Yosemite, Statue of Liberty, and Zion charged fees that were designed to recover the direct costs of personal services, utilities, waste management, administrative activities, and management reviews that were associated with the special uses. However, the parks did not have adequate documentation to support the fee computations and did not include overhead costs in the fees.
- Golden Gate established a basic fee of \$25 for most permits except commercial filming. This amount was based on management estimates and not on the actual costs of providing the services or on comparable values.
- All 13 parks issued permits for commercial filming, but the fees varied among the parks. Golden Gate collected daily location use fees and accepted donations ranging from \$50 to \$6,600 based on the specific filming location; three parks charged a daily monitoring fee of \$300; six parks charged actual monitoring costs; and three parks did not charge a fee.
- Delaware Water Gap used appraisals to assist in establishing fees for 18 residential leasebacks. Although the appraised value of these leasebacks totaled \$104,100, the fees were set at less than the appraised values for each of the leasebacks, resulting in revenues totaling only \$76,831. There was no documentation to support the basis for the lower annual fees.
- Assateague Island considered the annual rates charged by the States of Delaware (\$50) and New Jersey (\$100) in establishing its off-road vehicle permit fee of \$40. Yellowstone performed a comparability study of the fishing license fees charged by surrounding states before it established its fishing permit fees. However, Yellowstone collected \$5 for a 7-day permit and \$10 for an annual permit, whereas the comparable ranged from \$13 to \$24 for an annual fishing license. Neither park had documentation to support the basis for setting the fees at rates lower than those at comparable locations.
- In 1990, Lake Mead used a 1986 appraisal to establish fees ranging from \$540 to \$765 per year for its cabin site leases. When the leases were renewed in 1995, the rates were expected to increase because comparable property values had increased. However, the rates were not increased because Lake Mead did not receive any responses to a contract prospectus to conduct new appraisals.

Collecting and Accounting For Fees

Nine of the 13 parks in our review had implemented adequate internal control procedures for collecting and accounting for revenues generated from special use permits. Four parks (Assateague, Yellowstone, Grand Canyon, and Canyonlands) used prenumbered or sequentially numbered permits that were sold at the visitor centers and/or entrance stations and deposited the receipts into separate accounts established for special use fee revenues. Five parks (Delaware Water Gap, Santa Monica Mountains, Yosemite, Point Reyes, and Lake Mead) issued bills for collection to recover the special use fees and likewise established separate accounts for the fees. However, the remaining four parks (Golden Gate, Gateway, Statue of Liberty, and Zion) did not establish sufficient controls to ensure collection and/or proper accountability of the revenues generated from special use permits:

- Golden Gate did not have adequate controls to ensure that permit fees were actually collected and deposited into the proper account. Deposit tickets **usually** included funds collected for several different accounts, and we could not determine whether the funds were deposited into the proper account because the permit number was not recorded by Golden Gate on the copy of the permittee's check and the permit files did not identify the deposit ticket. We also found that: (1) special use permit fees were not consistently charged or collected (for 19 of the 97 filming permits, the fees were either waived [12 at a loss of \$1,800] or the permittee paid less than the standard \$150 fee [5 at a loss of \$450] or more than the standard fee [2 that overpaid by \$300]); (2) specified fees were not always collected for permits issued for weddings, picnics, and athletic events (only 7 of the 35 wedding permits reviewed resulted in fees that met the \$125 minimum fee established by Golden Gate, resulting in a loss of \$2,450); and (3) permit fees were not always collected prior to the event or we could not determine whether the fees were collected at all (fees for 54 of the 97 film permits reviewed were either collected after the event occurred [32 permits totaling \$4,400] or there was no cross reference or copy of the check to determine whether a fee was actually collected [22 permits totaling \$2,975]).

In addition, Golden Gate was not recording all special use fees into the special use fee accounts. Instead, location use fees for filming and fees for other uses which totaled \$103,000 for the period October 1, 1994, through May 17, 1995, that were based on the location and/or the number of participants were recorded in a "donations" account. Unobligated funds in such an account can be carried forward to the following fiscal year. Golden Gate developed standard language for letters for permittee donations. The letters for filming stated:

I'd like to extend my thanks for the opportunity to conduct commercial filming within the Golden Gate National Recreation Area (GGNRA). As [vendor name] appreciates that the National Park Service seeks to maintain the Park's natural and urban settings, restore fragile wilderness habitats, and create site improvements that offer visitors new opportunities to explore and enjoy the Park, we are pleased to present the National Park Service with a

[amount of] donation, which is to be put toward GGNRA operations and general maintenance.

The vendor's name and the agreed upon "donation" amount were added by the park and sent to the permittee after completion of the filming activity.

- Gateway did not implement adequate controls to ensure that all special use fees were paid. We found that Gateway did not always place the permit number on the copies of the checks received for special events. As a result, we were unable to reconcile receipts to the permits or deposit tickets. In addition, advance payments were not always received and performance bonds were not required to ensure payment to Gateway. As a result, Gateway officials have been required to pursue payments, and permittees have defaulted on bills owed to Gateway. In one instance, although a permittee was allowed to charge admission fees for a festival, a performance bond was not required, and the permittee did not pay the \$3,087 owed to Gateway. The bill was sent to a collection agent after the issuance of a third delinquency notice.

Gateway also did not ensure that sponsors of special events paid the appropriate fees. A permit issued for a large festival provided for Gateway to receive 50 percent of the revenues generated from a \$5 parking fee. On the last day of the 5-day event, the permittee sent a check for \$13,495 (apparently based on 5,398 cars) for Gateway's share of the parking revenues. However, the permittee did not provide any documentation or explanation as required by the permit to demonstrate how the amount was calculated, nor did Gateway officials maintain any records (such as attendance or revenue totals) to ensure proper payment. According to Gateway's Superintendent, some of these festivals have had an attendance of more than 100,000 people over a period of 5 days.

- Statue of Liberty did not record the permit number on the copies of the checks remitted by the permittee. Therefore, receipts could not be reconciled to the permits issued or to deposits. In addition, we found that Statue of Liberty was not always complying with the Treasury Manual, which requires that receipts be deposited once a month or when they total \$5,000, whichever comes first. For example, a \$26,969 deposit made on June 9, 1994, included an \$8,000 check held for 3 days; a \$6,000 check held for 14 days; and a \$10,000 check held for 15 days.

- At Zion, tunnel escort⁴ fees are collected at its entrance stations, and a cash register receipt is issued for verification prior to passage through the tunnel. The amounts recorded by the cash registers are traceable to the deposit and remittance reports, and the revenues are recorded into the appropriate accounts. However, without prenumbered receipts, we could not be assured that all the appropriate fees were collected.

⁴Oversized vehicles that pass through a narrow tunnel in Zion are required to be guided by Zion personnel for safety reasons.

Expenditure Fee Revenues

The Subcommittee requested that we determine how special use revenues were spent, including whether they were spent in support of the purposes for which they were collected. We identified inconsistencies among the parks in how the revenues were spent and found that 11 of the 13 parks reviewed carried over unobligated revenues totaling \$331,864 to fiscal year 1995.

Of the 13 parks, 6 parks (Grand Canyon, Canyonlands, Gateway, Golden Gate, Point Reyes, and Yosemite) spent special use fee receipts to support the activity that generated the revenue. Of the remaining seven parks, Santa Monica Mountains spent fee revenues from filming on any special use activity, particularly at Paramount and Circle X Ranches; Yellowstone and Delaware Water Gap indicated that they generally spent special use fee receipts to support the activity that generated the revenue, although our review of the parks' records indicated that some charges were not related to the special use activity; Zion, Assateague Island, and Statue of Liberty spent the revenues for general park purposes in addition to the special use activity; and Lake Mead had not spent any of the revenues collected from special use fees at the time of our review. During fiscal year 1994, the 13 parks spent fee revenues as follows:

- Canyonlands' records indicate that it spent \$47,059 of the \$63,530 collected from the sale of backcountry permits in support of the purposes for which the fees were established and carried over the remaining \$16,471 for use during fiscal year 1995. The expenditures consisted of: (1) \$26,591 in salary costs for two seasonal reservation system rangers; (2) \$11,464 for backcountry office supplies (\$1,139), service on cash registers (\$125), and contract services to pump backcountry toilets (\$10,200); (3) \$8,814 for deposit safes (\$389), computer support equipment (\$439), and pumping equipment for backcountry toilets (\$7,986); and (4) \$190 in travel costs associated with fee collection training.

- Grand Canyon spent \$50,108, which included \$10,148 in carryover funds from fiscal year 1993 as well as a large portion of the \$44,175 collected during fiscal year 1994, in support of the river use activity for which the fees were collected. Grand Canyon carried over \$4,215 for use during fiscal year 1995. The expenditures included \$24,902 for the salary costs of a full-time River Waiting List Clerk (\$23,766) and the partial salaries of a river use coordinator (\$815), a boat inspector (\$284), and two part-time clerks (\$37). Grand Canyon also spent: (1) \$13,886 for equipment such as outboard motors, computers, and printers; (2) \$11,087 for mailings, data base management, and other supplies; and (3) \$233 for travel and training costs associated with the waiting list data base.

- Santa Monica Mountains used \$200,695 of the \$228,412 collected from filming activities in support of special use activities and carried over \$27,717 for use during fiscal year 1995. The expenditures included \$132,195 in personnel costs for: a full-time permit coordinator and three seasonal support staff (\$108,881);

maintenance personnel (\$17,275); and administrative support (\$6,039). Santa Monica Mountains also spent \$68,500 in services/purchases for: administrative supplies and services, including data processing and communication charges (\$22,466); repairs and maintenance (\$18,805); equipment rentals (\$7,824); utilities, trash removal, and groundskeeping (\$ 11,089); and other expenses related to various special use activities (\$8,316).

- Yosemite records indicate that it spent \$54,745 of the \$56,500 collected for permits issued to commercial bus operators in support of the special use activity and carried over \$1,755 to fiscal year 1995. Expenditures consisted of \$53,324 in salary costs for a ranger and clerical staff to support permit issuance, revenue collections, and bus inspections. The Park spent the remaining \$1,421 to purchase office supplies, including a desk chair and communication equipment, and bus inspection supplies in direct support of the special use permits office.

- Gateway records show that it spent \$93,143 of the \$106,779 collected in revenues from building use fees, special event activities, and a cost-sharing agreement in support of these activities and carried over \$13,636 for use during fiscal year 1995. Expenditures included: the salaries of the special use permit coordinators and overtime incurred by protection and maintenance staff during the special events (\$53,348); the rental of trash dumpsters (\$28,038) and portable toilets (\$7,022); and the purchase of miscellaneous door locks and maintenance supplies (\$4,735).

- Golden Gate records indicate that it spent \$56,662 of the \$66,929 collected from special use permits to support filming and other special events and carried over \$10,267 for use during fiscal year 1995. The expenditures included \$15,973 in overtime costs incurred by rangers and Park Police employees during the filming or other special event activity. Golden Gate also spent \$15,520 for computers (\$10,330), printers (\$4,012), and software (\$1,178) for the special permit use group. Other expenditures were: \$5,108 for FTS services; \$11,860 for General Services Administration rental costs for a passenger vehicle and a truck used by the special permit use group; \$3,640 for materials and supplies needed to construct barricades for special event control; \$3,000 for a lifeguard station; \$977 for the rental of portable toilets; and \$584 for miscellaneous materials and supplies for the group.

- Point Reyes records indicate that it spent \$53,611 of the \$192,969 collected from the grazing, restoration of ranchlands, and other special uses during fiscal year 1994 to support these activities. The \$139,358 balance was deposited throughout the year into a general Treasury account. It was Point Reyes policy to retain only the amount of funds necessary to administer the special use permits. Point Reyes records indicate that it spent \$59,411 (\$5,800 more than the amount retained) for: the salary costs of protection and resource management employees (\$49,298); equipment rental (\$3,558); General Services Administration truck rental (\$1,715); phone and modem installation (\$1,678); office supplies (\$1,051); and miscellaneous materials and supplies (\$2,111). The additional \$5,800 was from park operating funds.

- Yellowstone records indicate that it spent \$325,812 of the \$392,247 collected from fishing permits to support fishing-related and general park activities and carried over \$66,435 to fiscal year 1995. While expenditures for travel, equipment, and other costs pertained exclusively to fishing-related activities, charges for salaries were for employees whose responsibilities included fishing, as well as other park-related activities. For example, Yellowstone hired additional seasonal rangers at a cost of \$196,157 to monitor over 2,000 miles of fishable streams for permit violations. The Interpretation Division spent \$41,601 for salaries of five new seasonal employees (one for each visitor center), who sold fishing permits and explained the Park's fishing regulations. These employees also performed duties not related to the fishing activities. Conversely, other Park employees who were not paid out of the special use permit revenue account also monitored fishing violations and sold fishing permits.

- Delaware Water Gap records show that it spent \$62,225 of the \$76,831 in revenues collected from residential leaseback fees in support of that activity or other park activities and carried over \$14,606 for use during fiscal year 1995. The expenditures consisted of \$55,584 for the salary of the Management Assistant (\$42,418) and for part of the salaries for office assistants (\$13,166). The Management Assistant was responsible not only for conducting the leaseback program but also for implementing Servicewide, regional, and park regulations and policies pertaining to the management of historic leases; concession operations; and other special park uses. The remaining \$6,641 was spent on a computer for the leaseback program office (\$3,158) and for the moving costs of an employee (\$3,483).

Zion spent \$279,744, which consisted of \$11,143 in carryover funds from fiscal year 1993 and the \$268,601 of fiscal year 1994 revenues in support of the tunnel escort activity as well as general park activities. For example, Zion used \$258,818 to pay part of the salaries of employees who served both as tunnel escorts and collectors of entrance and campground fees at Zion. Because of this dual responsibility, the payroll and local travel expenses of the tunnel escorts and the entrance fee activities were not accounted for separately. Also, most of the equipment (\$2,080) and other charges (\$9,873) against these revenues benefited general park activities rather than solely the tunnel program. For example, the \$9,873 in other charges included \$2,987 to repair two vehicles that were used for general patrol duties and \$1,284 for entrance station fee collection supplies and materials.

- Assateague Island spent \$158,533 of the \$209,440 in revenues generated from off-road vehicle permits on general park activities. The \$50,907 that remained was carried over to fiscal year 1995. The expenditures included \$28,261 for materials, supplies, and equipment to construct an addition to the existing visitor center. The new addition serves as the audio-visual center and is not directly associated with the off-road vehicle permit activity. Assateague Island also charged the entire salary costs for the Chief of Maintenance (\$42,032) for the last 9 months of the year and the Chief Ranger (\$32,727) for the last 7 months of the year to the special use fee

account. A substantial portion of these individuals' time was spent on activities other than off-road vehicle activities during these periods.

- Statue of Liberty spent \$134,806 of the \$139,425 in revenues generated from the special events for general park expenses as well as the special use activity. The \$4,619 balance was carried over to fiscal year 1995. Statue of Liberty spent \$63,644 in direct support of the special events: \$53,522 in overtime costs for park personnel; \$3,801 for communication equipment; \$2,709 for a computer for the special events coordinator; and \$3,612 in maintenance and other costs. The remaining \$71,162 was used to pay for expenses that benefited all park users, not just special event permittees. Statue of Liberty charged the special use fee account to pay the annual rental cost (\$19,200) for a private bridge that was used by Statue of Liberty and concession personnel and not by special event permittees. Statue of Liberty also used special permit revenues to: (1) purchase a color printer (\$10,577); (2) rent cellular telephones (\$3,500); (3) purchase security devices (\$1,486); (4) purchase visitor passes (\$1,000); and (5) pay for radio repairs (\$399). In addition, Statue of Liberty charged the special use fee account \$35,000 for utilities for special events, which represented approximately 5 percent of the utility costs for the year. The allocation was not based on meter readings or supported by any other documentation. According to Statue of Liberty officials, the utility charges were based on the estimated percentage of time the park was used for special events.

- Lake Mead did not spend any of the \$80,325 in revenue collected from its land lease program during fiscal year 1994. At the time of our review, Lake Mead had not spent any of the \$150,000 in revenues deposited into its special use account since it converted its land lease program to a special use activity in 1992. Lake Mead did not spend the revenue because the Park Service's Western Regional Office had not considered the leasing activity a special use. During fiscal year 1995, the issue was resolved, and the Regional Office has authorized Lake Mead to use the fees.

Finally, we found that 11 of the 13 parks reviewed carried over special use revenues totaling \$331,864 into fiscal year 1995. Point Reyes used only the amount of revenues needed to recover its costs for managing the agriculture leases and remitted excess revenues to the Treasury during the year. Zion spent all the revenues from fiscal year 1994. According to Accounting Operations Division records, the Park Service carried over special use funds totaling \$514,456 from all parks into fiscal year 1995.

The Park Service's Appropriations Act of 1994 states: "Notwithstanding any other provision of law, the National Park Service may hereafter recover all costs of providing necessary services associated with special use permits, such reimbursements to be credited to the appropriation current at that time." The Park Service has interpreted this authority to allow the parks to use special use permit revenues to support any park operations and to carry over unobligated funds to the next fiscal year. Special use permit revenues were carried over by depositing the revenues into the "Construction" appropriation (Business and Clearing), which is a "no year" appropriation. The Office of the Solicitor, Division of Conservation and Wildlife,

is preparing a legal opinion that will address how the revenues can be spent and whether they should be considered no year funds.

Recommendation

We recommend that the Director, National Park Service, direct appropriate officials to expedite the revision of NPS-53, "Special Park Uses," subject to the advice provided by the Solicitor's office regarding the use and retention of special use permit revenues. In order to ensure consistency among the parks and to provide for the proper assessment, collection, accounting for, and disposition of fees, the revised guidelines should provide detailed instructions for:

- Identifying the types of activities that require special use permits.
- Establishing special use permit fees, including the types of costs to include in the fee and the documentation needed to support the fee computation.
- Establishing adequate internal controls over the collection of and the accountability for special permit use revenues at the park level.
- Ensuring that special use fee revenues are accounted for in accordance with legislative authority.

National Park Service Response

The September 28, 1995, response (see Appendix 5) from the National Park Service concurred with the recommendation, stating that the draft of NPS-53, "Special Park Uses," Release No. 2, addresses and corrects each of the parts of the recommendation. The response further stated that the revised guidance will "clear up much of the confusion," particularly the issue of recovering overhead costs.

The Park Service also stated the following: that our report does not state that the lack of training needs "immediate emphasis if NPS [National Park Service] is to achieve effective compliance" with the provisions of NPS-53 and that the report did not discuss the issue of including training as an overhead cost element; that the use of the word "revenues" in our report implies "profit" and that the Park Service was referring to "cost recovery, nothing more"; and that funds deposited into the special donation account at Golden Gate were "above and beyond" permit fees collected for events and films.

Office of Inspector General Comments

Based on the Park Service's response, we consider the recommendation resolved but not implemented (see Appendix 6).

Regarding training, we agree that training is needed, particularly at the park level, and that such training should be provided once the revised NPS-53 has been issued. In addition, our audit did not address the types of costs to be included in the overhead accounts, and we did not agree at the exit conference to address the issue of “including training as an overhead cost element.”

Regarding the term “revenues,” we used this term because it was used by the Park Service’s Accounting Operations Division in accounting for the amount of special use fees collected.

Regarding the donations account at Golden Gate, we are aware that donations did not include permit fees or salary recovery for Golden Gate personnel. However, the donations did include location fees developed by Golden Gate for film permits. These fees should be recorded in the special use account because they represent fair market value for use of lands and buildings. The fees were developed by comparing like fees in the surrounding park areas.

SITES VISITED

<u>Office and Parks</u>	<u>Location</u>
<u>Offices</u>	
Accounting Operations Division	Reston, Virginia
Division of Ranger Activities	Washington, D.C.
Office of Special Use Coordinator, Colonial National Park	Yorktown, Virginia
<u>Parks</u>	
Assateague Island National Seashore	Berlin, Maryland
Canyonlands National Park	Moab, Utah
Delaware Water Gap National Recreation Area	Bushkill, Pennsylvania
Gateway National Recreation Area	New York, New York
Golden Gate National Recreation Area	San Francisco, California
Grand Canyon National Park	Grand Canyon, Arizona
Lake Mead National Recreation Area	Boulder City, Nevada
Point Reyes National Seashore	Point Reyes Station, California
Santa Monica Mountains National Recreation Area	Agoura Hills, California
Statue of Liberty National Monument	New York, New York
Yellowstone National Park	Yellowstone National Park, Wyoming
Yosemite National Park	Yosemite National Park, California
Zion National Park	Springdale, Utah

MAJOR SPECIAL USE PERMITS AND REVENUES FOR FISCAL YEAR 1994

<u>Park</u>	<u>Type of Special Use</u>	<u>Established Prior to 1991</u>	<u>Permit Fees and Their Bases</u>
Assateague Island NS	Off-Road Vehicle	Yes	\$40 per year; based on comparable
Canyonlands NP	BackCountry Permits	No	\$5 per day; based on managers' estimates \$10 for backcountry; based on managers' estimates \$25 for 4-wheel drive campsites; based on managers' estimates
Delaware Water Gap NRA	Agriculture Residential Leaseback	Yes Yes	\$65 to 4,924 per acre per year; based on negotiations \$3,060 to \$7,446 per year; based on appraisals
Gateway NRA	Building Rental	Yes	\$125 to \$1,000 per day; based on comparable
Golden Gate NRA	Filming All Other Events	Yes No	\$150 plus location fee; based on comparable \$25-\$500 per number of participants; based on managers' estimates.
Grand Canyon NP	River Use	Yes	\$50 river fee; based on cost analyses conducted in 1989 \$25 to be included on waiting list; based on cost analyses conducted in 1989
Lake Mead NRA	Cabin Site Leases	Yes	\$540-\$765 per year; based on appraisals
Point Reyes NS	Agriculture	Yes	\$2.63-\$3.57 per animal unit; based on appraisals
Santa Monica Mountains NRA	Filming	No	\$120-\$154,879 per film; based on cost analyses

<u>Park</u>	<u>Type of Special Use</u>	<u>Established Prior to 1991</u>	<u>Permit Fees and Their Bases</u>
Statue of Liberty NM	Evening Events	No	\$1,000 to \$8,000 per night; based on cost estimates
Yellowstone NP	Fishing	No	\$5 for a 7-day permit; based on comparable \$10 annually; based on comparable
Yosemite NP	Commercial Bus	No	\$250 per year per company; based on cost estimates
Zion NP	Tunnel Escort	Yes	\$10 per round-trip; based on the prior year's cost analysis

Legend:

NS = National Seashore
 NP = National Park
 NRA = National Recreation Area
 NM = National Monument

SELECTED ACTIVITIES REQUIRING PERMITS AND FEES FOR FISCAL YEAR 1994

	Weddings		Backcountry		Filming		Picnics	
	Permit	Fee	Permit	Fee	Permit	Fee	Permit	Fee
Assateague Island NS	Yes	No	Yes	No	Yes	No	Yes	Yes
Canyonlands NP	N/A		Yes	Yes	Yes	Yes	N/A	
Delaware Water Gap NRA	Yes	Yes	N/A		Yes	No	N/A	
Gateway NRA	Yes	Yes	N/A		Yes	No	Yes	Yes
Golden Gate NRA	Yes	Yes	N/A		Yes	Yes	Yes	Yes
Grand Canyon NP	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Lake Mead NRA	N/A		N/A		Yes	Yes	N/A	
Point Reyes NS	N/A		N/A		Yes	Yes	Yes	No
Santa Monica Mountains NRA	Yes	Yes	N/A		Yes	Yes	Yes	Yes
Statue of Liberty NM	N/A		N/A		Yes	Yes	N/A	
Yellowstone NP	Yes	Yes	Yes	No	Yes	Yes	N/A	
Yosemite NP	Yes	Yes	Yes	No	Yes	Yes	N/A	
Zion NP	Yes	No	Yes	No	Yes	Yes	N/A	

Legend:

NS = National Seashore

NP = National Park

NRA = National Recreation Area

NM = National Monument

N/A = No permit or fee required for this activity.

SPECIAL USE PERMIT REVENUES AND EXPENDITURES FOR FISCAL YEAR 1994

PARK	<u>Account 456 (Budgeted)</u>			<u>Account 457 (Unbudgeted)</u>			<u>Total*</u>		
	<u>Revenue</u>	<u>Expenditures</u>	<u>Carryover</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Carryover</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Carryover</u>
Assateague Island NS	\$136,346	\$138,995	\$(2,649)	\$73,094	\$19,538	\$53,556	\$209,440	\$158,533	\$50,907
Canyonlands NP	72,930	55,668	17,262	3,079	1,700	1,379	76,009	57,368	17,262
Delaware Water Gap NRA	76,831	62,225	14,606	59,122	48,126	10,996	135,953	110,351	25,602
Gateway NRA	-	-	-	106,779	93,143	13,636	106,779	93,143	13,636
Golden Gate NRA	55,449	32,020	23,429	11,480	24,642	(13,162)	66,929	56,662	10,267
Grand Canyon NP	-	-	-	60,483	53,798	6,685	60,483	53,798	6,685
Lake Mead NRA	-	-	-	82,375	-	82,375	82,375		82,375
Point Reyes NS	-	-	-	53,611	59,411	(5,800)	53,611	59,411	(5,800)
Santa Monica Mountains NRA	91,934	76,689	15,245	137,488	122,325	15,163	229,422	199,014	30,408
Statue of Liberty NM	-	-	-	139,425	134,806	4,619	139,425	134,806	4,619
Yellowstone NP	447,618	355,074	92,544				447,618	355,074	92,544
Yosemite NP	100,688	98,317	2,371	25,926	25,926	0	126,614	124,243	2,371
Zion NP	<u>282,871</u>	<u>285,232</u>	<u>(2,361)</u>	5,006	3,036	1,970	<u>287,877</u>	<u>288,268</u>	<u>(391)</u>
Totals	<u>\$1,264,667</u>	<u>\$1,104,220</u>	<u>\$160,447</u>	<u>\$757,868</u>	<u>\$586,451</u>	<u>\$171,417</u>	<u>\$2,022,535</u>	<u>\$1,690,671</u>	<u>\$331,864</u>

*The amounts in the total column include all special use fees collected by the parks. However, the report discusses only the major special use activities for each park, and as such, the amounts may differ.

Legend:

NS = National Seashore

NP = National Park

NRA = National Recreation Area

NM = National Monument



United States Department of the Interior



NATIONAL PARK SERVICE
P.O. Box 37127
Washington, D.C. 20013-7127

IN REPLY REFER TO:

SEP 28 1995

September 28, 1995

MEMORANDUM

To: U.S. Department of the Interior
Office of Inspector General

Via: NPS Management Officer *Frank Sany*

From: Chris Andress *Chris Andress*
National Park Service

Subject: Comments on Draft Audit Report on Special Use Fees
E-IN-NPS-004-95

The following is a summation of the comments prepared by the National Park Service concerning the Draft Audit Report from your office on Special Use Fees, Assignment No. E-IN-NPS-004-95 .

1. The cover memo, second paragraph: Per our discussion on 9/18/95, "carry-over" should not be used in the same sentence with "deficiency" since there is not concurrence that these funds can or cannot be carried over. The Department of Interior Solicitor's Office is currently researching the topic and an opinion will be forthcoming. Back in 1988 the Solicitor's staff counseled the NPS Budget Division to tell the parks to carry over such monies on the accounts of parks, which practice the draft audit report disputes. The NPS will agree to abide by the Solicitor's determination, or any future revisions thereof.

Also, during the 9/18/95 exit conference with OIG, it was agreed that the report would discuss the issue of including training as an overhead cost element. We feel that training needs immediate emphasis if NPS is to achieve effective compliance with published policy and with future policy revisions which are already in draft.

2. The following three comments deal almost exclusively with the recommendations section of the report:

a. The last recommendation dealing with unobligated funds still assumes that the Solicitor's Office will rule this as annual

money instead of no-year money. Should such a ruling take place, there will not BE any unobligated money at year end. This would be a great disruption to the program, should such a ruling take place, because it would suspend the use of monies collected during the latter portion of the fiscal year. Also, it would prevent the accumulation of funds needed for large purchases necessary to adequately operate the program (e.g. additional patrol craft for fishing - YELL; off-road vehicles at Assateague; etc.)

b. We have a continuing problem with the use of the word "revenues" in the report. In our minds, this implies 'profit' and everything we are talking about is cost recovery, nothing more.

c. The remainder of the recommendations are mostly correct. The main point being, that the already circulating draft of NPS-53 (Special Park Uses), Release No. 2, addresses and corrects each of these points in detail and will clear up much of the confusion, especially the issue of recovering overhead costs.

d. The main problem with the special park uses program is the lack of training and we are disappointed that this report does not point that out, since more emphasis on training would help achieve better compliance with the provisions of NPS-53. Good training can even displace an out-of-date guideline. The National Park Service will be addressing this specific issue through Servicewide training on the revision to NPS-53.

3. The Superintendent of Golden Gate National Recreation Area offered the following comments regarding their portion of the OIG report:

a. On the whole, we find the information in the report to be accurate statements of the conditions at GOGA in 1994. However, we were just getting started in the program at that time, and everything that was found has been or is being corrected, especially the administrative deficiencies noted regarding collection and deposit of permit fees.

Re: page 11, the funds deposited in the donation account (the most damning point made by the OIG against GOGA - DY) were, in all cases, above and beyond permit fees that were collected for events or filming. The development of standard language for the letter tendering donations from filming activities was done after we had received a number of requests to provide guidance to donors ... The donations were not a part of negotiated fees or cost recovery of park expenses.

Attached to these comments are the comments we received directly from the Superintendent of Canyonlands National Park and the Assistant Chief Ranger of Lake Mead National Recreation Area.

The National Park Service has always operated under the long held belief that money collected from special park uses was no-year money. This understanding is unanimous throughout the National Park Service, including the Budget Office. This position goes back to approximately 1988 when a Solicitor's opinion was released through WASO stating that money collected under a cost recovery program is no-year money. We are attempting to locate written documentation of this position.

If you have any questions, please feel free to contact me at 202-208-4874.

F4215

Memorandum

September 27, 1995

To: Dick S. Young, WASO Special Use Coordinator
From: Superintendent, Canyonlands National Park
Subject: IG Audit Preliminary Findings -- Cost Recovery Program

We have had the opportunity to examine the preliminary report by the IG covering their audit of cost recovery programs at Canyonlands National Park. Several small, but important, points are worth mentioning.

At Canyonlands National Park we do not collect fees for backcountry camping and never have. While some may argue the point, if we did not issue a backcountry permit, visitors could camp anywhere, anytime and do so without paying a fee! But, since we feel we must issue a permit to regulate this activity and protect backcountry resources, we charge a fee under the cost recovery program for a backcountry reservation and issuance of the permit. We charge a reservation/permit issuance fee and not a backcountry camping fee. This was explained repeatedly to the auditors while here.

Page 4: Suggest. . . .
"During our current review, we found that the Park service was collecting and retaining special use fees for fishing permits and issuance of backcountry camping permits and related reservations under the authority of the Appropriations Act of 1994."

Page 6: Suggest. . . .
"For example, prior to 1991, Yellowstone did not have the authority to collect fees for fishing activities, and Canyonlands did not have authority to collect fees for the issuance of backcountry camping permits and related reservations."

Page 7: Suggest. . . .
" - Six parks issued permits for backcountry camping, but only Canyonlands collected fees for reservations and issuance of their permit, which totaled \$63,530 in fiscal year 1994."

These small, but significant, changes will help us differentiate to others that we were not intending to charge for camping but for the service provided by our reservation staff and rangers who took time to explain regulations and issue a proper permit to ensure a safe and enjoyable visit. This was not a service that every visitor needed or enjoyed. Those who needed the service paid for it and not for the privilege to camp.

We hope these changes can be made in the final report. Please contact Chief of Interpretation, Larry Frederick if you have questions (801-259-3911, x 2140).

/signed/

Walter D. Dabney

September 28, 1995

MEMORANDUM

To : WASO RAD Special Park Use Coordinator

From : Assistant Chief Ranger, Special Park Uses, Lake Mead National Recreation Area

Subject : Comments on OIG Audit Report

The following are comments from Lake Mead National Recreation Area on the OIG Audit Report.

Page 10 paragraph 2.

Lake Mead's cabinsite leases are not a leaseback program. The lease program does not meet the definition contained in the footnote on page 1. The program was originated under the authority of the US Bureau of Reclamation when it had jurisdiction over the lands and was continued by the Lake Mead Act (enableing legislation).

Lake Mead issued a contract prospectus to obtain the necessary appraisals prior to the expiration of the leases. No bidder responses were received. The prospectus is currently being readvertised at this time and will be kept updated to allow the anticipated increase to occur on renewal.

Page 20 paragraph 2

Of the \$82,375 in revenue Lake Mead collected in 1994 \$80,320 was from the cabin site lease program. Expenditure of those funds was not allowed until 1995 when the Regional Office authorized use of the fees.

The remaining \$2,055.00 revenue from Special Park Use permits was identified as funds which could be carried over according to directions received from WASO and WRO. The decision was made to allow this funding to accumulate until enough was available to fund significant equipment and or personal service costs related to the SPU program.

Sentence two of the paragraph is in error. The land lease program is not a "special use permit activity" since the permitting document is not a special use permit. The Field Solicitor in San Francisco issued an opinion in 1992 that the cabin site lease program qualified as a Special Park Use meeting the requirements of Public Law 101-512.

David E. Hoover

APPENDIX 6

STATUS OF AUDIT REPORT RECOMMENDATION

<u>Finding/Recommendation Reference</u>	<u>Status</u>	<u>Action Required</u>
1	Resolved; not implemented.	No further response to the Office of Inspector General is required. The recommendation will be referred to the Assistant Secretary for Policy, Management and Budget for tracking of implementation.

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